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<b>Government of the District of Columbia</b> Office of the Chief Financial Officer Office of Tax and Revenue  <b>D-30CR</b>	<b>Business Tax Credits Return</b> Qualified High Technology Company Not A Corporation (File With Form FP-332)	<b>2001</b>  OFFICIAL USE:														
FOR TAX YEAR BEGINNING AFTER DECEMBER 31, 2000 or Tax Year beginning _____, _____ 2001 and ending _____, _____																
BUSINESS NAME _____  FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER _____																
<b>TAX CREDIT FOR COSTS OF RETRAINING QUALIFIED DISADVANTAGED EMPLOYEES DURING THE FIRST 18 MONTHS OF EMPLOYMENT</b>																
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 80%;">Amount of Refund of Retraining Tax Credit</th> <th style="text-align: right; width: 20%;">DOLLARS ONLY</th> </tr> </thead> <tbody> <tr> <td>1. Retraining costs (enter total amount from line 12, Form FP-332, Column A) . . . . .</td> <td style="text-align: right;">\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span></td> </tr> <tr> <td>2. Maximum allowed total amount (from line 12, Form FP-332, Column C) . . . . .</td> <td style="text-align: right;">\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span></td> </tr> <tr> <td>3. Line 1 or 2 whichever is less . . . . .</td> <td style="text-align: right;">\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span></td> </tr> <tr> <td>4. Retraining costs claimed in prior years (line 12, Form FP-332, Column D) . . . . .</td> <td style="text-align: right;">\$ <span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span></td> </tr> <tr> <td>5. Retraining costs allowed in current year (Line 3 minus Line 4) . . . . .</td> <td style="text-align: right;">\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span></td> </tr> <tr> <td>6. Amount of Retraining Tax Credit to be refunded (Line 5 times .50) . . . . .</td> <td style="text-align: right;">\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span></td> </tr> </tbody> </table>			Amount of Refund of Retraining Tax Credit	DOLLARS ONLY	1. Retraining costs (enter total amount from line 12, Form FP-332, Column A) . . . . .	\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span>	2. Maximum allowed total amount (from line 12, Form FP-332, Column C) . . . . .	\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span>	3. Line 1 or 2 whichever is less . . . . .	\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span>	4. Retraining costs claimed in prior years (line 12, Form FP-332, Column D) . . . . .	\$ <span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span>	5. Retraining costs allowed in current year (Line 3 minus Line 4) . . . . .	\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span>	6. Amount of Retraining Tax Credit to be refunded (Line 5 times .50) . . . . .	\$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 25px; vertical-align: middle;"></span>
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## INSTRUCTIONS

### Form D-30CR

#### (Refundable Business Tax Credit for Retraining Costs incurred by Unincorporated Qualified High Technology Companies)

#### PURPOSE

An unincorporated business that qualifies as a Qualified High Technology Company and has incurred retraining costs for disadvantaged employees may claim a business tax credit equal to 50% of the cost to retrain these disadvantaged employees. The credit may not exceed \$20,000 per disadvantaged employee during the first 18 months of employment.

#### DUE DATE

Each person or entity, other than a corporation, must file the Business Tax Credits Return (Form D-30CR) together with the Claim for Refund of Retraining Costs (Form FP-332) on or before the 15th day of the fourth month following the close of its accounting period.

#### WHERE TO SUBMIT RETURN

Mail the completed forms D-30CR and FP-332 to the Office of Tax and Revenue, P.O. Box 610, Washington, D.C. 20044-0610